

H E R R I C K

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May 20, 2008

Louis Orbach, Esq.  
Bond, Schoeneck & King, PLLC  
One Lincoln Center  
Syracuse, NY 13202-1355

Re: M&I Equipment Finance Company v. Signature Bank,  
Civil Action No. 08-CV-2164 (GEL/GWG)

Dear Lou:

This letter serves to supplement Signature Bank's Federal Rule 26(a)(1)(A) Initial Disclosures which we served and filed on May 13, 2008.

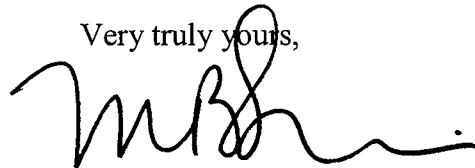
In addition to the names listed on Signature Bank's Initial Disclosures, please be advised that the following two individuals are also likely to have discoverable information that Signature Bank may use in support of its defense:

Andrew C. Gold, Esq.  
c/o Herrick, Feinstein LLP  
2 Park Avenue  
New York, New York 10016

Frederick E. Schmidt, Esq.  
c/o Herrick, Feinstein LLP  
2 Park Avenue  
New York, New York 10016

Subject(s) of Information: (1) Signature's responses to the restraining notices and information subpoenas; and (2) Communications with M&I's lawyers regarding restraining notices and information subpoenas.

Very truly yours,



Mara B. Levin

MBL:mw  
cc: Marni Weiss

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